

State and Statewide Retirement Systems

State and Statewide Retirement Systems
Unfunded Accrued Liability Payments
Actual, Estimated, and Projected
Fiscal Years 2000, 2001 , 2002

	Fiscal Year 2000	Fiscal Year 2001	Fiscal Year 2002
	Mid-Year Amortization Payment	Mid-Year Amortization Payment	Mid-Year Amortization Payment
	Actual	Estimated	Projected
<u>STATE RETIREMENT SYSTEMS:</u>			
Louisiana State Employees' Retirement System*	\$124,189,335	\$129,351,402	\$134,530,682
Teachers' Retirement System of Louisiana*	269,346,772	195,834,948	203,180,821
State Police Pension and Retirement System	19,670,837	15,692,688	16,354,591
Louisiana School Employees' Retirement System	<u>(13,232,166)</u>	<u>(13,667,962)</u>	<u>(14,307,100)</u>
State Retirement Systems - Total	\$399,974,778	\$327,211,076	\$339,758,994
 <u>STATEWIDE RETIREMENT SYSTEMS:</u>			
Louisiana Assessors' Retirement Fund **	\$2,882,266	\$2,082,007	\$2,154,877
Clerks' of Court Retirement and Relief Fund	6,151,976	4,337,166	4,543,181
District Attorneys' Retirement System	0	0	0
Firefighters' Retirement System	6,572,020	11,976,196	11,976,196

Municipal Employees' Retirement System of Louisiana: Plan A	3,641,599	3,653,055	3,808,310
Municipal Employees' Retirement System of Louisiana: Plan B	821,939	775,093	759,592
Municipal Police Employees' Retirement System	(12,682,418)	(12,756,694)	(12,756,694)
Parochial Employees' Retirement System of Louisiana: Plan A ***	19,296,887	8,046,796	8,368,668
Parochial Employees' Retirement System of Louisiana: Plan B	0	0	0
Registrars of Voters Employees' Retirement System	0	0	0
Sheriffs' Pension and Relief Fund	<u>5,410,567</u>	<u>5,388,541</u>	<u>5,577,140</u>
Statewide Retirement Systems - Total	\$32,094,836	\$23,502,161	\$24,431,270
 Total for All Retirement Systems:	 \$432,069,614	 \$350,713,237	 \$364,190,264

Provided in accordance with Louisiana Revised Statute 39:36B.(4) by the Office of Legislative Auditor, Actuarial Division.

* Includes payments for the Louisiana State University Unfunded System.

** The values for Assessors' System are based on the actuarial valuation as of September 30 FYE.

*** The values for Parochial System: Plan A are based on the most recent actuarial valuation as of December 31 FYE.

(Dollars are rounded to dollar units.)

State and Statewide Retirement Systems

State and Statewide Retirement Systems
Unfunded Accrued Liability Balances
Fiscal Years Ending '98, '99, and '00

	Unfunded Accrued Liability Balance at FY98	Unfunded Accrued Liability Balance at FY99	Unfunded Accrued Liability Balance at FY00
<u>STATE RETIREMENT SYSTEMS:</u>			
Louisiana State Employees' Retirement System*	\$1,885,301,180	\$2,007,899,054	\$2,086,334,419
Teachers' Retirement System of Louisiana*	4,113,442,116	3,821,322,799	3,227,748,380
State Police Pension and Retirement System	124,241,521	123,344,405	93,686,040
Louisiana School Employees' Retirement System	<u>(202,297,583)</u>	<u>(250,810,693)</u>	<u>(264,447,383)</u>
State Retirement Systems - Total	\$5,920,687,234	\$5,701,755,565	\$5,143,321,456
 <u>STATEWIDE RETIREMENT SYSTEMS:</u>			
Louisiana Assessors' Retirement Fund **	\$33,386,709	\$34,037,823	\$33,878,583
Clerks' of Court Retirement and Relief Fund	77,374,943	77,786,233	77,857,156
District Attorneys' Retirement System	0	0	0
Firefighters' Retirement System	54,959,655	75,158,798	132,932,249
Municipal Employees' Retirement System of Louisiana: Plan A	62,004,106	63,471,295	64,907,400
Municipal Employees' Retirement System of Louisiana: Plan B	7,974,575	7,773,827	7,573,794

Municipal Police Employees' Retirement System	(68,156,543)	(110,425,877)	(110,301,247)
Parochial Employees' Retirement System of Louisiana: Plan A ***	135,517,815	126,853,240	117,704,612
Parochial Employees' Retirement System of Louisiana: Plan B	0	0	0
Registrars of Voters Employees' Retirement System	0	0	0
Sheriffs' Pension and Relief Fund	<u>85,115,845</u>	<u>86,697,513</u>	<u>88,222,747</u>
Statewide Retirement Systems - Total	\$388,177,105	\$361,352,852	\$412,775,294
Total for All Retirement Systems:	\$6,308,864,339	\$6,063,108,417	\$5,556,096,750

Values as of June 30 unless noted below.

* adjusted for Texaco Settlement Fund with interest

** The values for the Assessors' System are based on the actuarial valuation as of September 30 FYE.

*** The values for the Parochial System: Plan A are based on the most recent actuarial valuation as of December 31 FYE